IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION.

NOTICE OF MOTION No. 1583/2003
IN
INCOME TAX APPEAL (LODGING) No.545/2003

The Commissioner of Income-Tax,
Mumbai City-III, Mumbai. ..Appellant.

Vs.

M/s. Demosha Chemicals Ltd. ..Respondent.

Mr Ashok Kotangale with Mr P. S. Sahadevan
i/b T.C. Kaushik for the Appellant.

Mr A. K.Jasani for the Respondent.

CORAM:DR.S. RADHAKRISHNAN
AND V.C. DAGA,JJ.
DATED:26TH MARCH, 2007.

P.C.:-

1. Heard the learned counsel for the appellant and the learned counsel for respondent. The above notice of motion is taken out by the appellant seeking condonation of 275 days delay. Affidavit in support of the Notice of Motion merely mentions that the Department is undergoing major restructuring. In fact, in all the Notices of Motion taken out by the Department, this is the only reason disclosed by the Department and the affidavits are stereo-typed and irrespective of the fact that whether the case is of the year 2001 or

2007.

2. In view of the aforesaid fact, we had directed on the last occasion to file a better affidavit to explain and justify by showing sufficient cause while seeking condonation of delay. Today, the learned counsel for the respondent states that the respondent does not have any record with regard to the above matter and states that they are unable to file any affidavit with regard to the above. We dismiss this Notice of Motion as there is no proper affidavit comingforth justifying condonation of delay inspite of granting a specific adjournment.

(V.C.DAGA,J) **(DR.S. RADHAKRISHNAN,J.)**